IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SECOND DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 20334 of 2004

Between:

1. V. Murali Krishna S/o Veera Bhadra Panduranga rao
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
2. Smt. NJV Syamalamba W/o V. Murali Krishna
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
3. Kum V.N.V.Varalakshmi D/o V. Murali Krishna
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
4. Kum. V.N.J rekha D/o V. Murali Krishna
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
5. V.N.L. Anand S/o V. Murali Krishna
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
6. Smt. Eli Varalakshmi W/o E. Late Anjaneyulu
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
7. K. Subba Raju S/o Rama Raju
   R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District
8. P. Sarveswar Rao S/o Venkata Narasimha Rao
R/o 29th Ward, Sitarampet, Tadepalli Gudem Municipality,

West Godavari District **..... PETITIONERS**

AND

1. District Panchayat Officer, Krishna District
2. Secretary Grampanchayat, Karagaraharam, Machilipatnam(M),

Krishna District **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the impugned proceedings dated 4-6-2004 demanding payment of house tax of Rs. 1,53,920/- for 8 godowns for the year 2003-2004 as illegal, arbitrary, discriminatory and violative of Art. 14 and 16 of the Constitution of India.

Counsel for the Petitioner: MR.U.RAMANJANEYULU

Counsel for the Respondent No.1: GP FOR PANCHAYAT RAJ & RURAL DEV.

Counsel for the Respondent No.2: Mr.Damalapati Srinivas.

The Court made the following :

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ORDER:

This writ petition is directed against the demand notice issued by the Executive Officer of the respondent-Gram Panchayat demanding payment of property tax.

In our considered opinion, the writ petition is misconceived and we are not inclined to judicially review the very demand notice issued by the Executive Officer. The petitioner is entitled to avail the internal_remedies available to him in law under the provisions of the Panchayat Raj Act, 1994. It is needless to direct that if the petitioner avails any such remedy, the same shall be considered on their own merits, uninfluenced by the dismissal of this writ petition, since we have not expressed any opinion with regard to the correctness or otherwise of the impugned demand notice.

Writ Petition shall accordingly stand dismissed. There shall be no order as to costs.

B. SUDERSHAN REDDY, J

22-11-2004

T.CH.SURYA RAO, J

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Note:

Issue CC in

One week.

B/0

LUR/MSV

Copy to:

1. The District Panchayat Officer, Krishna District
2. The Secrtary Grampanchayat, Karagaraharam, Machilipatnam(M),

Krishna District

3. Two CCs to the G.P. for Panchayatm Raj and Rural Development,

High Court Buildings, High Court of A.P.,

Hyderabad (O.U.T.)

4. Two CD copies.